above 5.5, and the non-polymer component comprises, based on the weight of the coating, from 10 to 40% of a hydrophilic silicon dioxide.

2. (AMENDED) A composition according to claim 1, wherein the gastroresistant polymer is selected from the group consisting of uncured poly(meth)acrylic acids, cellulose phthalates, alkylcellulose phthalates, an anionic copolymer of methacrylic acid and acrylic acid ethyl ester, and combinations thereof.

3. (AMENDED) A composition according to claim 1, wherein the coating comprises from 5 to 30% by weight polyethylene glycol.

4. (AMENDED) A composition according to claim 1, wherein the coating represents from 0.5 to 6% by weight of the core weight.

9. (AMENDED) A tablet composition free of food effect comprising:

a) a core comprising from 20 to 80% by weight of verapamil and 10 to 80% by weight of a gelling agent; and

b) a coating consisting of a polymer component and a non-polymer component, wherein the polymer component consists essentially of, based on the weight of the coating, from 0 to 30% by weight of polyethylene glycol and from 30 to 80% of uncured poly(meth)acrylic acids, and wherein the non-polymer component comprises from 10 to 40% of a hydrophilic silicon dioxide.

10. (AMENDED) A composition according to claim 9, wherein the coating comprises from 5 to 30% by weight polyethylene glycol.

11. (AMENDED) A tablet composition free of food effect comprising:

a) a core comprising from 20 to 80% by weight of verapamil and from 10 to 80% by weight of a gelling agent; and

b) a coating consisting of a polymer component and a non-polymer component, wherein the polymer component consists essentially of, based on the weight of the coating, from 5 to 30% by weight of polyethylene glycol and from 30 to 80% of an anionic copolymer of methacrylic acid and acrylic acid ethyl ester, and the non-polymer component comprises from 10 to 40% by weight of a hydrophilic silicon dioxide.

15. (AMENDED) A process for alleviating food effect in a pharmaceutical composition, comprising the step of coating a core comprising verapamil with a coating consisting of a polymer component and a non-polymer component, wherein the polymer component consists essentially of, based on the weight of the coating, from 0 to 30% by weight polyethylene glycol and from 30 to 80% by weight of a gastroresistant polymer soluble at a pH above 5.5, and the non-polymer component comprises from 10 to 40% of a hydrophilic silicon dioxide, based on the total weight of the coating.

16. (AMENDED) A method according to claim 15, wherein the gastroresistant polymer comprises an anionic copolymer of methacrylic acid and acrylic acid ethyl ester.

17. (AMENDED) A method according to claim 15, wherein the coating comprises from 5 to 30% by weight of polyethylene glycol.

19. (NEW) A composition according to claim 1, wherein the gelling agent is selected from the group consisting of hydroxypropylmethylcellulose, hydroxypropylcellulose, carboxymethylcellulose, xanthan gum, carbomer, carragheen, polyethylene oxide, and combinations thereof.

20. (NEW) A composition according to claim 9, wherein the gelling agent is selected from the group consisting of hydroxypropylmethylcellulose, hydroxypropylcellulose, carboxymethylcellulose, xanthan gum, carbomer, carrogheen, polyethylene oxide, and combinations thereof.